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Debt Heads.

Section M.—ADJUSTMENTS.

116. The increase in the revenues on which local cess is levied led to an excess of 77 in the actuals over the budget estimate. The total amount adjusted was 10,07 and the allotment to the several funds was as under :—

District fund	5,49
Village school fund	2,67
Local funds general	1,91
Total	10,07

Section O.—PERMANENT DEBT.

117. The sum of 5 represents the amount paid in discharge of the outstanding portion of the Railway Debenture Loan of 1882 redeemed in 1902.

Section P.—UNFUNDED DEBT.

118. The net transactions under this head were better by 36 than the estimate and this was due to larger deposits and less repayments in the Savings Bank transactions. The better results which these transactions showed, were, however, counterbalanced to a certain extent by those under the State Life Insurance Fund and Endowments for Charitable, Educational and other purposes.

Section Q.—DEPOSITS AND ADVANCES.

119. The varied character and the magnitude of the transactions under this section do not admit of any accurate forecast being made in respect of them. The budget was framed for a net debit of 13,88 but the figure actually recorded in the accounts is a net debit of 48,29. This large difference was caused by a temporary investment of 35 lakhs in May 1913 from the surplus cash accumulated in the treasuries during the revenue season and this investment was not anticipated in the budget.

Section R.—LOANS AND ADVANCES.

120. The actuals under this group resulted in a net credit of 1,88 which is less than budget anticipations by 1,27. The variation was chiefly under Special Loans. The cause of this was that the loans due by the Mysore Spinning and Manufacturing Co., of Bangalore, were consolidated into one loan and the excess over that amount was paid back to Government. While adjusting this recovery in the accounts a sum of 1,50 which was the amount outstanding in the current account with the company was transferred to the new loan account. This debit was not considered at budget time.

Section T.—REMITTANCES.

121. There was a net debit of 1,56 in the numerous transactions under this group.

Section U.—HIS MAJESTY'S TREASURY.

122. There was a net debit of 34 in this account with the Imperial Postal and Telegraph Department. Adjustments in such cases take some time.

Section V.—CASH BALANCES.

123. The net transactions of the year were better than budget by 33,10. The variations which brought about this result are summarised below :—

	Better.	Worse.
Revenue Surplus	68,74	...
Insurance Fund and Savings Bank transactions	54	...
Surplus Investment Account	...	37,22
Palace Deposits	...	5,07
Account Current with Accountant-General, Madras	1,29	...
Loans and Advances	1,27	...
Other transactions	3,55	...
Total ...	75,39	42,29
Net better ...	33,10	...

BANGALORE,
22nd May 1914.
AP. R.

J. S. CHAKRAVARTI,
Comptroller.

General Statement of Accounts and Estimates.

REVENUE AND RECEIPTS	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Principal Heads of Revenue ...	1,85,13,365	1,74,73,000	1,99,97,955
Mining Revenue	19,18,898	17,56,000	19,36,222
Interest	5,61,338	15,07,000	11,85,987
Receipts by Civil Departments ...	4,31,354	4,15,000	5,04,307
Miscellaneous	2,03,100	1,60,000	1,74,050
Military Receipts	80,490	61,000	86,925
State Railways, Revenue Account	13,42,500	11,44,000	16,26,989
Public Works	3,73,157	3,24,000	3,88,467
Cauvery Power Scheme	16,65,692	16,20,000	17,05,781
Total Revenue ...	2,50,89,894	2,44,60,000	2,76,06,683
Deficit ...	.....	33,46,000	.....
Total ...	2,50,89,894	2,78,06,000	2,76,06,683
Surplus	18,88,612	.....	35,28,308
Debts, Deposits and Advances (Net) ...	.....	.....	.....
Adjustments	89	.....	.....
Permanent Debt	.....	.....	.....
Unfunded Debt	7,94,547	6,30,000	6,66,011
Deposits and Advances	.....	.....	.....
Advances and Loans	1,99,155	3,15,000	1,88,192
Remittances	.....	.....	.....
His Majesty's Treasury	10,263	.....	.....
Guaranteed Railways	.....	.....	1,62,500
Total, Revenue and Receipts ...	28,92,666	9,45,000	45,45,011
Balance, 1st July 1912	1,06,23,859	1,17,06,000	1,16,94,566
GRAND TOTAL ...	1,35,16,525	1,26,51,000	1,62,39,577

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General Statement of Accounts and Estimates—*concld.*

DISBURSEMENTS	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Direct Demands on the Revenue	33,90,207	33,73,000	32,59,749
Charges against Mining Revenue	2,07,929	2,31,000	2,11,466
Interest	3,74,637	3,94,000	4,35,399
Palace	23,22,000	23,40,000	23,22,000
Salaries and Expenses of Civil Departments ...	49,18,466	58,03,000	52,45,527
Miscellaneous Civil Charges	17,31,032	12,46,000	12,84,171
Army and Defence	49,48,796	49,74,000	48,88,761
Famine Relief and Insurance	3,29,462	3,33,000	3,33,347
State Railways—Revenue Account ...	7,55,397	7,42,000	9,86,859
Public Works Department	35,41,330	62,72,000	44,32,494
Cauvery Power Scheme	6,82,026	13,98,000	6,78,602
Electric Tramways	.....	7,00,000	.....
Total Expenditure charged to Revenue ...	2,32,01,282	2,78,06,000	2,40,78,375
Surplus ...	18,88,612	.....	35,28,308
TOTAL ...	2,50,89,894	2,78,06,000	2,76,06,683
Deficit	.....	33,46,000	.....
Debts, Deposits and Advances (Net) ...	.....	.....	.....
Adjustments	.....	.....	.....
Permanent Debt	.....	.....	5,000
Unfunded Debt	.....	.....	.....
Deposits and Advances	17,45,710	13,88,000	48,28,516
Advances and Loans	.....	.....	.....
Remittances	76,249	.....	1,55,772
His Majesty's Treasury	.....	.....	34,483
Total Disbursements	18,21,959	47,34,000	50,23,771
Balance, 30th June 1913 ...	1,16,94,566	79,17,000	1,12,15,806
GRAND TOTAL ...	1,35,16,525	1,26,51,000	1,62,39,577

ABSTRACT A.—Details of Revenue.

HEADS OF REVENUE	Accounts 1911-12	Budget 1912-13	Account 1912-13
	Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—			
I. Land Revenue	1,06,48,215	1,01,50,000	1,05,00,292
II. Forest	22,05,927	18,63,000	32,93,721
III. Excise	42,81,378	42,00,000	48,14,089
IV. Assessed Taxes	2,77,647	2,85,000	2,65,570
V. Stamps	9,15,428	8,15,000	9,41,435
VI. Registration	1,84,770	1,60,000	1,82,848
Total ...	1,85,13,365	1,74,73,000	1,99,97,955
AA.—Mining Revenue—			
IX. Mining Royalty and Leases ...	19,18,898	17,56,000	19,36,222
B.—Interest—			
X. Interest	1,20,263	3,57,000	4,14,655
XI. Profit or Loss	4,41,075	11,50,000	7,71,332
Total ...	5,61,338	15,07,000	11,85,987
D.—Receipts by Civil Departments—			
XIIA. Law and Justice—Courts of Law...	46,813	44,000	58,641
XIIB. Law and Justice—Jails ...	20,687	21,000	32,087
XIII. Police	21,308	22,000	24,144
XIV. Education	1,46,614	1,33,000	1,63,787
XV. Medical	1,09,646	1,23,000	1,12,319
XVI. Scientific and other Minor Departments	86,286	72,000	1,13,329
Total ...	4,31,354	4,15,000	5,04,307
E.—Miscellaneous—			
XVII. Receipts in aid of Superannuation Pensions	5,859	2,000	2,018
XVIII. Stationery and Printing ...	10,030	9,000	7,863
XIX. Miscellaneous	1,87,211	1,49,000	1,64,169
Total ...	2,03,100	1,60,000	1,74,050
EE.—XX. Military Receipts	80,490	61,000	86,925
Carried over ...	2,17,08,545	2,13,72,000	2,38,85,446

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ABSTRACT B.—Details of Expenditure.

HEADS OF EXPENDITURE	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
A.—Direct Demands on the Revenue—	Rs.	Rs.	Rs.
1. Refunds and Drawbacks	3,21,730	2,42,000	2,65,885
Charges in respect of Collection, viz.—			
2. Land Revenue	19,02,717	19,30,000	18,18,424
3. Forest	7,13,922	7,14,000	6,96,233
4. Excise	3,35,20	3,42,000	3,33,824
6. Sayer Customs	...	...	...
8. Stamps	32,671	60,000	61,425
9. Registration	83,966	85,000	83,958
Total ...	33,90,207	33,73,000	32,59,749
AA.—10. Charges against Mining Revenue	2,07,929	2,31,000	2,11,466
B.—Interest—			
11. Interest on Ordinary Debt	66,274	85,000	1,10,973
12. Interest on other Obligations ...	3,05,590	3,06,000	3,23,521
13. Profit or Loss	2,773	3,000	905
Total ...	3,74,637	3,94,000	4,35,399
C.—14. Palace	23,22,000	23,40,000	23,22,000
D.—Salaries and Expenses of Civil Departments—		153	
15. General Administration	6,44,104	9,06,000	8,31,353
16A. Law and Justice—Courts of Law ...	7,71,686	7,77,000	7,75,578
16B. Law and Justice—Jails	1,11,621	1,51,000	1,14,981
17. Police	9,50,904	9,52,000	9,43,514
18. Education	10,72,270	14,47,000	11,47,476
19. Muzrai or Religious and Charitable Institutions.	3,44,792	3,60,000	3,50,947
20. Medical	6,84,097	8,38,000	7,69,798
21. Scientific and other Minor Departments...	3,38,992	3,72,000	3,11,880
Total ...	49,18,466	58,03,000	52,45,527
Carried over ...	1,12,13,239	1,21,41,000	1,14,74,141

ABSTRACT A.—Details of Revenue—*concld.*

HEADS OF REVENUE	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Brought forward ...	2,17,08,545	2,13,72,000	2,38,85,446
H.—Railways—			
XXI. State Railways Revenue Account ...	13,42,500	11,44,000	16,26,989
K.—XXII. Public Works	3,73,157	3,24,000	3,88,467
L.—XXIII. Cauvery Power Scheme ...	16,65,692	16,20,000	17,05,781
TOTAL REVENUE AND RECEIPTS ...	2,50,89,894	2,44,60,000	2,76,06,683
Deficit ...	.....	33,46,000	.....
GRAND TOTAL ...	2,50,89,894	2,78,06,000	2,76,06,683

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154 ABSTRACT B.—Details of Expenditure—*concld.*

HEADS OF EXPENDITURE	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Brought forward ...	1,12,13,239	1,21,41,000	1,14,74,141
E.—Miscellaneous Civil Charges—			
22. Civil Furlough Allowances ...	.....	.....	.....
23. Allowances and Assignments under Treaties and Engagements.	85,106	85,000	84,351
24. Superannuation Allowances and Pensions	7,34,802	7,35,000	7,90,714
25. Stationery and Printing ...	2,20,986	2,04,000	2,32,175
26. Miscellaneous ...	6,90,138	2,22,000	1,76,931
Total ...	17,31,032	12,46,000	12,84,171
EE.—Army and Defence—			
27. Army	14,04,287	14,21,000	13,36,857
27A. Subsidy to British Government ...	35,00,000	35,00,000	35,00,000
27B. Military Works	44,509	53,000	51,904
Total ...	49,48,796	49,74,000	48,88,761
F.—Famine Relief and Insurance—			
28. Famine Relief	*—3,871*	.....	14
29. Reduction or Avoidance of Debt ...	3,33,333	3,33,000	3,33,333
Total ...	3,29,462	3,33,000	3,33,347
H.—Railways Revenue Account—			
30. State Railways—Interest on Debt ...	7,16,261	7,20,000	7,17,377
Miscellaneous Railway Expenditure ...	39,136	22,000	2,69,482
Total ...	7,55,397	7,42,000	9,86,859
J.—Irrigation—			
31. Major Works	10,41,680	25,82,000	19,89,155
32. Minor Works	1,88,560	2,03,000	1,41,852
Total ...	12,30,240	27,85,000	21,31,007
K.—Public Works—			
33A. Civil Works	21,62,451	21,62,000	20,55,321
33B. Military Works	.....	.....	.....
Total ...	21,62,451	21,62,000	20,55,321
KK.—Construction of Railways ...	1,48,639	13,25,000	2,46,166
L.—Cauvery Power Scheme—			
35. Revenue Account—			
Working Expenses	3,44,789	4,23,000	3,54,855
Depreciation	2,86,305	2,89,000	2,88,838
36. Capital Outlay—			
Sivasamudram-Kolar Section ...	*—2,735*	22,000	*—20,638*
Bangalore City Section	15,183	27,000	17,682
Bangalore C. and M. Station Section...	13,318	18,000	23,440
Mysore City Section	25,166	19,000	14,425
Lump Sum for IVth Installation ...	.....	6,00,000	.....
Total ...	6,82,026	13,98,000	6,78,602
Electric Tramways	.....	7,00,000	.....
TOTAL EXPENDITURE ...	2,32,01,282	2,78,06,000	2,40,78,375
SURPLUS ...	18,88,612	... ...	35,28,308
GRAND TOTAL ...	2,50,89,894	2,78,06,000	2,76,06,683

ABSTRACT C.—Details of Receipts and Disbursements.

RECEIPTS	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
Revenue (from Abstract A)	2,50,89,894	2,44,60,000	2,76,06,683
SURPLUS ...	18,88,612	.....	35,28,308
M.—Adjustments—			
One Anna Cess for local purposes ...	9,83,187	9,30,000	10,06,896
NET ...	89	.....	.....
O.—Permanent Debt incurred—			
The Four Per Cent Mysore State Loan of 1906-07	.....	.....	.....
NET ...	.....	.....	.....
P.—Unfunded Debt—			
State Life Insurance Fund	3,45,387	4,00,000	3,78,880
Savings Bank Deposits	30,67,687	30,50,000	32,85,849
Endowment for Charitable, Educational and other purposes	33,100	30,000	12,627
TOTAL ...	34,46,174	34,80,000	36,77,356
NET ...	7,94,547	6,30,000	6,66,011
Q.—Deposits and Advances—			
Appropriation for Avoidance of Debt ...	2,00,000	2,00,000	2,00,000
Appropriation for Redemption of Loan ...	1,33,333	1,33,000	1,33,333
Surplus Investment Account	3,52,678	1,50,000	1,09,134
Palace Special Fund	61,219	56,000	1,08,645
Local Funds General	2,01,515	1,85,000	2,28,000
District Funds	8,74,798	8,51,000	10,06,497
Irrigation Cess Fund	2,44,898	2,62,000	2,50,315
Village School Fund	3,43,774	3,40,000	3,61,560
Municipal Funds	9,74,106	9,26,000	10,02,108
Miscellaneous Funds	13,48,985	12,57,000	10,85,161
Civil Deposits	33,75,626	33,00,000	43,27,272
Palace Deposits	25,56,573	23,00,000	24,17,142
Personal Estate Accounts	6,25,798	4,90,000	6,37,256
Share capital of the Chikballapur Light Railway	92,852	1,00,000	14,512
Share capital of Bank of Mysore ...	.....	.....	98,142
Carried over ...	1,13,86,155	1,05,50,000	1,19,79,077
Carried over ...	2,95,19,255	2,88,70,000	3,22,90,935